

Attachment 9C

Reconciliation of Employer Contributions

Change in Normal Cost Contribution from 2005-2006 to 2006-2007 for the Retirement Program							
	State Miscellaneous		State	State	State Peace	California	
	Tier 1	Tier 2	Industrial	Safety	Officers and Firefighters	Highway Patrol	Schools
2005-2006 Normal Cost Contribution	\$846,833,407	\$54,149,686	\$52,380,651	\$133,341,488	\$455,048,686	\$77,359,502	\$670,996,558
Effect of Change in Payroll	3,239,501	(3,070,322)	255,741	5,106,813	44,880,034	5,707,715	11,397,067
Effect of Changes due to Benefit Changes (SB 439)	N/A	N/A	N/A	N/A	N/A	8,945,700	N/A
Effect of Changes due to Reclass of BU 7 Members	(15,724,769)	(2,487,437)	N/A	36,966,678	N/A	N/A	N/A
Effect of (Gain)/Loss	13,952,029	(4,920)	(98,669)	623,485	(2,545,695)	(1,070,426)	(92,228)
2006-2007 Normal Cost Contribution	\$848,300,168	\$48,587,007	\$52,537,723	\$176,038,464	\$497,383,026	\$90,942,492	\$682,301,397

Change in Unfunded Liability Amortization Contribution from 2005-2006 to 2006-2007 for the Retirement Program							
	State Miscellaneous		State	State	State Peace	California	
	Tier 1	Tier 2	Industrial	Safety	Officers and Firefighters	Highway Patrol	Schools
2005-2006 Amortization of the Unfunded Liability	\$503,531,355	\$32,367,220	\$11,948,316	\$34,970,315	\$156,968,027	\$56,566,691	\$155,675,781
Effect of Change in Payroll	16,365,757	1,051,998	388,342	1,136,435	5,101,463	1,838,445	5,060,587
Effect of Changes due to Benefit Changes (SB 439)	N/A	N/A	N/A	N/A	N/A	13,564,940	N/A
Effect of Changes due to Reclass of BU 7 Members	(6,794,614)	(397,798)	N/A	N/A	N/A	N/A	N/A
Effect of (Gain)/Loss	60,043,585	534,030	2,719,309	1,406,242	41,461,205	8,412,590	(1,533,483)
2006-2007 Amortization of the Unfunded Liability	\$573,146,083	\$33,555,450	\$15,055,967	\$37,512,992	\$203,530,696	\$80,382,666	\$159,202,885

Change in Group Term Life Contribution from 2005-2006 to 2006-2007							
	State Miscellaneous		State	State	State Peace	California	
	Tier 1	Tier 2	Industrial	Safety	Officers and Firefighters	Highway Patrol	Schools
2005-2006 Group Term Life Contribution	\$9,549,307	\$613,834	\$427,046	\$890,407	\$1,449,181	\$325,510	N/A
Effect of Change in Payroll	310,514	19,960	13,869	28,902	47,385	10,579	N/A
Effect of (Gain)/Loss	(2,709,732)	(215,184)	(250,631)	(896,806)	(1,496,566)	171,817	N/A
2006-2007 Group Term Life Contribution	\$7,150,089	\$418,610	\$190,284	\$22,503	\$0	\$507,906	N/A

Change in Total Contribution from 2005-2006 to 2006-2007							
	State Miscellaneous		State	State	State Peace	California	
	Tier 1	Tier 2	Industrial	Safety	Officers and Firefighters	Highway Patrol	Schools
2005-2006 Employer Contribution	\$1,359,914,069	\$87,130,740	\$64,756,013	\$169,202,210	\$613,465,894	\$134,251,703	\$826,672,339
Effect of Change in Payroll	19,915,773	(1,998,363)	657,952	6,272,150	50,028,882	7,556,740	16,457,654
Effect of Changes due to Benefit Changes (SB 439)	N/A	N/A	N/A	N/A	N/A	22,510,640	N/A
Effect of Changes due to Reclass of BU 7 Members	(22,519,383)	(2,885,235)	N/A	36,966,678	N/A	N/A	N/A
Effect of (Gain)/Loss	71,285,882	313,925	2,370,009	1,132,920	37,418,945	7,513,981	(1,625,711)
2006-2007 Employer Contribution	\$1,428,596,340	\$82,561,067	\$67,783,974	\$213,573,959	\$700,913,721	\$171,833,063	\$841,504,282